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Attorneys for the United States

UNITED STATES DISTRICT COURT  
DISTRICT OF NEVADA

DON JAY BLUNT,  
Plaintiff,

Civil No. 2:12-cv-02191-RCJ-NJK

v.

UNITED STATES OF AMERICA,  
Defendant.

**MOTION AND SPECIAL SHOW  
CAUSE TO PERMIT APPEARANCE  
OF GOVERNMENT COUNSEL *PRO  
HAC VICE***

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UNITED STATES OF AMERICA,  
Counterclaim Plaintiff,

v.

DON JAY BLUNT,  
Counterclaim Defendant,

and

JENNIFER PELLIGRINO (formerly JENNIFER  
OLIVAS)  
Additional Counterclaim Defendant.

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Pursuant to LR IA 10-3, the United States of America respectfully requests that the Court permit Boris Kukso to practice before this Court in all matters relating to the above-captioned case. Mr. Kukso is a trial attorney with the United States Department of Justice, Tax Division,

1 with his office located in Washington, D.C., and is an active member in good standing of the  
2 California bar.

3 The grounds for this motion and special show cause to enter an appearance in this case  
4 are as follows:

5 1. The “conduct of litigation in which the United States, an agency, or officer thereof  
6 is a party, or is interested, and securing evidence therefor, is reserved to officers of the  
7 Department of Justice, under the discretion of the Attorney General.” 28 U.S.C. § 516. In  
8 addition, pursuant to 28 U.S.C. § 515(a), the Attorney General or any other officer of the  
9 Department of Justice is authorized to conduct any kind of legal proceeding, civil or criminal,  
10 which United States Attorneys are authorized to conduct, “whether or not he is a resident of the  
11 district in which the proceeding is brought.” Further, any officer of the Department of Justice  
12 may be sent by the Attorney General to any judicial district in the United States “to attend to the  
13 interests of the United States in a suit pending in a court of the United States, . . . or to attend to  
14 any other interest of the United States.” 28 U.S.C. § 517.

15 2. Pursuant to these statutory authorities, the Attorney General has delegated  
16 litigation authority to the Assistant Attorney General for the Tax Division, 28 C.F.R., Subpart M,  
17 including the assignment of civil suits and matters in federal courts arising under the internal  
18 revenue laws. 28 C.F.R. § 0.70(a).

19 3. While these statutory and legal authorities ordinarily establish the basis for a Tax  
20 Division attorney to appear on behalf of the United States in any federal court, on June 6, 2012,  
21 this Court gave notice to the First Assistant U.S. Attorney for the United States Attorney’s Office  
22 for the District of Nevada that the Court “will no longer grant *pro hac* recognition to Washington  
23 D.C. Justice Attorneys without a special show cause that they will comply with court orders,  
24 local ethical rules and the rules of the State Bar of Nevada.” (*United States of America v. Estate*  
25 *of E. Wayne Hage, et al.*, 2:07-cv-01154-RCJ-VCF; ECF # 336 at 2). In light of that notice, the  
26 United States attaches the Declaration of Boris Kukso, which attests that Mr. Kukso will  
27 comply with court orders, local ethical rules, and the rules of the State Bar of Nevada.  
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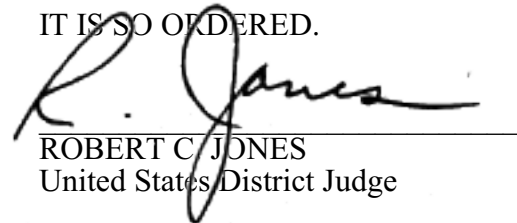
1 Accordingly, the United States respectfully requests that an order be issued at the earliest  
2 opportunity allowing Boris Kukso to practice before this Court in this matter.

3 Respectfully submitted this 21st day of March 2013.

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5 DANIEL G. BOGDEN  
6 United States Attorney

7 /s/ Blaine T. Welsh  
8 BLAINE T. WELSH  
9 Assistant United States Attorney

10 IT IS SO ORDERED.

11   
12 ROBERT C. JONES  
13 United States District Judge

14 Dated: This 5th day of April, 2013.

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Attorneys for the United States

UNITED STATES DISTRICT COURT

DISTRICT OF NEVADA

DON JAY BLUNT,  
Plaintiff,

Civil No. 2:12-cv-2191-RCJ-NJK

**DECLARATION OF BORIS KUKSO**

v.

UNITED STATES OF AMERICA,  
Defendant.

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UNITED STATES OF AMERICA,  
Counterclaim Plaintiff,

v.

DON JAY BLUNT,  
Counterclaim Defendant,

and

JENNIFER PELLIGRINO (formerly JENNIFER  
OLIVAS)  
Additional Counterclaim Defendant.

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I, Boris Kukso, provide the following declaration in accordance with 28 U.S.C. § 1746:

1           1.       I submit this information in support of the Motion and Special Show Cause to Permit  
2 Appearance of Government Counsel *Pro Hac Vice*. I have personal knowledge of the facts stated herein.  
3 If called upon to testify, I would testify that the facts set forth in this declaration are true and correct.

4           2.       In 1997, I received a B.A. in Philosophy from Northwestern University, Evanston,  
5 Illinois. In 2009, I received a J.D. from the UC Berkeley School of Law (Boalt Hall), Berkeley,  
6 California. After graduation, I clerked for Honorable Christopher M. Klein, the Chief Judge of the  
7 United States Bankruptcy Court for the Eastern District of California. In 2010, I was admitted to the  
8 State Bar of California and have remained an active member in good standing of the State Bar of  
9 California at all times since then..

10          3.       I have been a trial attorney with the Department of Justice, Tax Division since 2010. In  
11 my capacity as a trial attorney with the Tax Division, I have practiced before the United States District  
12 Courts and United States Bankruptcy Courts in various states, including California, Nevada, Arizona,  
13 Oregon, and Washington. I have been the lead attorney on several civil actions brought in the United  
14 States District Court for the District of Nevada, including the following matters: *Murphy v. United*  
15 *States, et al.*, Case No. 2:10-cv-1945-KJD-GWF; *United States v. Holland*, Case No. 2:12-cv-808-JCM-  
16 VCF; and in the Bankruptcy Court in the District of Nevada, including the following matters: *In re:*  
17 *GMF, Inc.*, Case No. BK-S-09-31635-BAM and *Desert Capital REIT, Inc.*, Case No. BK-S-11-16624-  
18 LBR..

19          4.       I have never been the subject of any ethical proceeding, nor has any court or individual  
20 ever alleged that I have acted in any manner other than in strict accordance with all applicable legal and  
21 ethical rules and standards of conduct.

22          5.       I have been asked by the Department of Justice to serve as lead counsel in the present  
23 case, *Blunt v. United States*, 2:12-cv-2191-RCJ-NJK.

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I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge and belief.

  
BORIS KUKSO